



Commonwealth of Virginia

Auditor of Public Accounts

Martha S. Mavredes, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

April 22, 2013

The Honorable Dean S. Worcester
Chief Judge
County of Loudoun General District Court
18 E. Market Street
Leesburg, VA 20176

Audit Period: July 1, 2011 through June 30, 2012
Court System: County of Loudoun
Judicial District: Twentieth

We are performing a statewide audit of the General District Courts. During our review of this court, we conducted certain audit procedures, as we deemed appropriate.

Management of this court is an important part of the court's accountability, since you are responsible for establishing and maintaining internal controls and complying with applicable laws and regulations. During our review we noted certain matters that required management's attention and corrective action. These matters included:

Properly Bill Court Costs and Fines

The Clerk and her staff did not properly bill court costs. In ten of 64 cases tested, the auditor noted the following errors.

- In seven cases the defendant was not charged costs, resulting in a loss of \$305 to the state and \$70 to the locality.
- In one case a local public defender fee of \$120 was incorrectly coded as state.
- In one case a tried in absence fee of \$35 was miscoded as a jail fee.
- In one case the defendant was overcharged \$20 for a court house security fee.

The Clerk should correct these specific cases noted above. Further, the Clerk should work with her staff to ensure they understand the billing and collecting requirements and, if necessary, request additional training from the Office of the Executive Secretary of the Supreme Court of Virginia.

We acknowledge the cooperation extended to us by the Court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

LJH:blp

cc: The Honorable J. Frank Buttery, Judge
The Honorable Deborah C. Welsh, Judge
Tammy Hummer Dinterman, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia